

**Illinois Department of Revenue
Regulations**

Title 86 Part 630 Section 630.125 Incorporation of Retailers Occupation Tax Regulations by Reference

TITLE 86: REVENUE

**PART 630
COUNTY WATER COMMISSION RETAILERS' OCCUPATION TAX**

Section 630.125 Incorporation of Retailers' Occupation Tax Regulations by Reference

To avoid needless repetition, the substance and provisions of all Retailers' Occupation Tax Regulations (86 Ill. Adm. Code 130), (whether characterized as Rules, Articles, Parts, Sections, or by some other designation), which are now in effect or which may hereafter be amended or promulgated, except Subpart A as it pertains to rate, Subpart E as it pertains to the deduction for collecting tax, Subpart O as it pertains to use of a credit memorandum to discharge any State or Municipal Tax liability, are incorporated herein by reference and made a part hereof.